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Supreme Court, U.S.
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OFFICE OF THE CLERK

No. _____

IN THE SUPREME COURT
OF THE UNITED STATES

OCTOBER TERM, 1998

Clyde LaRue,

Petitioner,

v.

People of the State of Illinois
ex rel, Prairie State Securities, and
Joseph T. Aiello, County Clerk of
Sangamon County, Illinois

Respondents.

Appendix A

ON WRIT OF CERTIORARI FROM
THE SUPREME COURT
FOR THE STATE OF ILLINOIS

Clyde LaRue
2745 S. 6th St., Suite # 105
Springfield, Illinois 62703
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9PP

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SANGAMON COUNTY CIRCUIT COURT

The People of the State of
Illinois, ex rel., Prairie
State Securities. LLC

vs. 95-TX-37

Clyde LaRue c/o
Quinn Matthew Trust

ORDER

Cause called for hearing on Petition for Attorney's Fees filed by Attorney Holley. Evidence and argument heard. Court denies counterclaim of Respondents. Court grants the Petition for Attorney's Fees in the amount of $ 460.00.

Dated November 19, 1997

Singed; Judge Sue E. Myerscough

No. 4-98-0118

IN THE APPELLATE COURT
OF ILLINOIS
FOURTH DISTRICT

The People of the State of Illinois ex rel., Prairie State Securities, L.L.C.

Petitioner/Appellee,

Quinn Matthew Trust and Clyde LaRue, Managing Director of the Quinn Matthew Trust,

Respondent-Appellants,

and

Joseph T. Aiello, County Clerk of Sangamon County, Illinois,

Respondent.

ORDER

In October 1995, petitioner, Prairie State Securities, L.L.C. purchased a parcel of real estate located in Springfield, Illinois, at a Sangamon County tax sale. The parcel was owned by respondent, Quinn Matthew Trust. Petitioner was issued a certificate of purchase pursuant to section 21-250 of the Property Tax Code (Code) (35 ILCS 200/21-250 (West 1994)). Respondent subsequently redeemed the certificate of purchase under protest. In August 1997, petitioner filed a motion to strike respondent's redemption under protest and to order the circuit clerk to distribute the redemption money to petitioner. In October 1997, the trial court granted that motion.

Petitioner later filed a petition for $460.00 in attorney fees pursuant to section 21-380 of the Code (35 ILCS 200/21-380 (West 1996)). In November 1997, respondent filed a response to the petition and counterclaim, which alleged that the petition for attorney fees was frivolous because the symbol "$" has no meaning and federal reserve notes are not lawful money. The trial court subsequently conducted a hearing, granted the petition for attorney fees, and denied respondent's counterclaim.

Respondent appeals the trial court's order awarding petitioner $ 460 in attorney fees, bringing to this court the same argument--namely, that (1) the dollar sign ($) is an "unknown symbol," and the court erred by using it in connection with the amount of attorney fees awarded to petitioner; and (2) the term "dollar" has no meaning and the dollar's relationship to federal reserve notes is unclear.

Initially, we note that respondent cites no relevant authority in support of his contentions on appeal, as required by Supreme Court Rule 341(e)(7)(155 Ill. 2d R. 341(e)(7)). Failure to provide argument supported by relevant authority when raising an issue on appeal results in forfeiture of that issue. People v. Guest, 166 Ill. 2d 381, 414, 655 N.E. 2d 873, 888 (1995). Forfeiture applies to pro se litigants. Porter v. Urbana Champaign Sanitary District, 237 Ill, App. 3d 296, 299, 604 N.E. 2d 393, 395-96 (1992).

Moreover, we emphatically reject respondent's contentions on their "merits" and deem them nonsense rather than serious argument. A court may take judicial notice of matters of common knowledge. Harris Trust & Savings Bank v. American National Bank & Trust Co., 230 Ill. App 3d 591, 597, 594 N.E. 2d, 1308, 1313 (1992). It is well

established that the dollar sign ($) constitutes a symbol for the term "dollar," and the symbol is placed before a numeral to indicate that it stands for a certain amount of dollars. See The American Heritage Dictionary of the English Language 389 (1975) (which defines the term dollars when placed before a numeral"). Thus, the trial court here did not err by using the dollar sign ($) in connection with the amount of attorney fees awarded to petitioner--specifically, to indicate that it was awarding petitioner four hundred sixty dollars ($460) in attorney fees.

Respondent's contentions that the term "dollar" has no meaning and the dollar's relationship to federal reserve notes is unclear are totally spurious. Over 100 years ago, the United States Supreme Court is Julliard v. Greenman, 110 U.S. 421, 444, 450, 28 L.Ed. 204, 213-15, 4 S.Ct. 122, 128-31(1884), upheld the issuance of federal reserve notes (the green rectangular slips of paper that people use to by things) as legal tender and wrote the following:

> "Under the power to borrow money on the credit of the United States, and to issue circulating notes for the money borrowed, its power to define the quality and force of those notes as currency is as broad as the like power over metallic currency under the power to coin money and to regulate the value thereof. Under the two powers, taken together, Congress is authorized to establish a national currency, either in coin or in paper, and to make that currency lawful money for all purposes, as regards the national government or private individuals." (emphasis added.) Julliard, 110, U.S. at 448, 28 L.Ed. at 214 4 S.Ct. at 130.

See also 31 U.S.C. § 5103 (1994) (United States Currency, including federal reserve notes, is legal tender for all debts, public charges, taxes, and dues). Pursuant to federal statutory law, "United States money is expressed in dollars, dimes or tenths, cents or [hundredths], and mills or thousandths." (Emphasis added.) 31 U.S.C. § 5101(1994). The term "dollar" is defined as "a currency bill representing one dollar." Webster's Third New International Dictionary 669 (1986).

It is obvious that the term "dollar" has a meaning and its relationship to the federal reserve note is far from unclear. In this regard, we agree with petitioner that federal reserve notes are commonly understood to be dollars.

For these reasons, we affirm the trial court's judgment.

Affirmed.

STEIGMANN, J., with GARMAN, P.J., and GREEN, J., concurring

STATE OF ILLINOIS
APPELLATE COURT
FOURTH DISTRICT

Date: 08/18/1998

Re: People ex rel. Prairie State Securities v. Quinn Matthew Trust, General No.; 4-98-0118
Sangamon 95TX0037

TO COUNSEL:

The court today denied the petition for rehearing filed in the above entitled cause.

The mandate of this court will issue in 21 days to the Clerk of the Circuit Court unless an affidavit of intent to seek review in the Illinois Supreme Court (Rule 368) is filed in this Court.

DARRYL PRATSHCER, CLERK
Appellate Court
Fourth District

No. 4-98-0118
STATE OF ILLINOIS
APPELLATE COURT
FOURTH DISTRICT

The People of the State of Illinois ex rel. Prairie State Securities, L.L.C.
Petitioner-Appellee,
v.
Quinn Matthew Trust and Clyde LaRue Managing Director of Quinn Matthew Trust,
Respondent-Appellants,
and
Joseph T. Aiello, County Clerk of Sangamon County, Illinois,
Respondent.

ORDER

On this court's own motion, a rule was entered against appellant, Clyde LaRue, to shoe cause why he should not be sanctioned under Supreme Court Rule 375 (155 Ill.2dR. 375(b)) for filing a frivolous appeal. The court also directed counsel for the appellee, Mark Atterberry, to submit an affidavit regarding attorney fees incurred in defense of this appeal.

Appellant has filed a response to the rule which we deem to be inadequate. ACCORDINGLY, the rule to shoe cause is ENFORCED. Judgment in the amount of $ 1,179 representing the reasonable attorney fees incurred in defense of this appeal is entered against Clyde LaRue and in favor of Mark Atterberry.

ENTERED: August 21, 1998

BY ORDER OF THE COURT
consisting of panel
Robert J. Steigmann
Rita B. Garman
Frederick S. Green

ILLINOIS SUPREME COURT
JULEANN HORNYAK, CLERK
217-782-2035

December 2, 1998

Mr. Clyde W. LaRue
2745 South Sixth Street
105
Springfield, Illinois 62703

No. 86203 - People ex rel. Prairie State Securities, etc., respondent, v. Quinn Matthew Trust, et al., etc., petitioners. Leave to appeal, Appellate Court, Fourth District.

The Supreme Court today DENIED the petition for leave to appeal in the above entitled cause. The mandate of this Court will issue to the Appellate Court on December 24, 1998.

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